

432.12A Historic preservation and cultural and entertainment district tax credit.

The taxes imposed under [this chapter](#) shall be reduced by a historic preservation and cultural and entertainment district tax credit allowed under [section 404A.2](#).

2002 Acts, ch 1003, §4, 5; 2007 Acts, ch 165, §7, 9; 2014 Acts, ch 1118, §11, 12

2014 amendment to section applies to agreements entered into by the department of cultural affairs and an eligible taxpayer on or after July 1, 2014; 2014 Acts, ch 1118, §12

Section stricken and rewritten